

Washington State Auditor's Office

Audit Report

Audit Services

Report No. 5714

WASHINGTON STATE ENERGY OFFICE

Agency No. 077

July 1, 1995 Through June 30, 1996

Issue Date: November 27, 1996

WASHINGTON STATE ENERGY OFFICE
Agency No. 077
July 1, 1995 Through June 30, 1996

Background

Pursuant to Fourth Substitute House Bill No. 2009, Chapter 186, 1996 Washington State Legislative Session Laws, the Washington State Energy Office (WSEO) was eliminated effective June 30, 1996.

The programs of the WSEO were transferred to the Washington State University Cooperative Extension Energy Program, Washington State Department of Transportation, Washington State Department of General Administration, and the Washington State Department of Community Trade and Economic Development. With the programs, certain fixed assets were also transferred to the individual agencies. Accounting responsibilities for the Northwest Power Planning Council were transferred to the Office of Financial Management. Accordingly, this report represents the final audit of the Washington State Energy Office.

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Overview

We performed the statewide single audit of the state of Washington for the fiscal year ended June 30, 1996. In accordance with the Single Audit Act of 1984, we audited the state as an entity, rather than each agency separately. The results of this audit will be published in a statewide single audit report which includes the following:

- An opinion on the financial statements.
- A report on internal control structure-related matters based solely on an assessment of control risk made as part of the audit of the financial statements.
- A report on compliance with laws and regulations that may have a material effect on the financial statements.
- An opinion on supplementary Schedule of Federal Financial Assistance.
- A report on internal controls over federal financial assistance.
- An opinion on compliance with specific requirements applicable to major federal financial assistance programs.
- A report on compliance with general requirements applicable to federal financial assistance programs.
- A report on compliance with laws and regulations applicable to nonmajor federal financial assistance program transactions tested.
- A Schedule of Findings and Schedule of Questioned Costs.

The work performed at the Washington State Energy Office included procedures to satisfy the requirements of the 1996 statewide single audit and supplemental reviews and tests deemed necessary in the circumstances.

There were no findings or questioned costs for the Washington State Energy Office.

Brian Sonntag
State Auditor

November 14, 1996